

UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

KOBRA RESTAURANT PROPERTIES,
LLC,

Plaintiff,

v.

CITIBANK USA N.A., et al.,

Defendants.

No. 2:24-mc-00151-DAD-JDP

ORDER ADOPTING FINDINGS AND
RECOMMENDATIONS, DENYING
PLAINTIFF'S MOTION TO QUASH, AND
GRANTING DEFENDANTS' MOTION TO
DISMISS

(Doc. Nos. 1, 4, 8)

On April 2, 2024, plaintiff initiated this action by filing a motion to quash a service of summons issued by the United States Internal Revenue Service ("IRS") to plaintiff's bank, Citibank USA N.A. (Doc. No. 1.) This matter was referred to a United States Magistrate Judge pursuant to 28 U.S.C. § 636(b)(1)(B) and Local Rule 302.

On October 2, 2024, the assigned magistrate judge issued findings and recommendations recommending that plaintiff's motion to quash be summarily denied and this case be closed. (Doc. No. 8.) In particular, the magistrate judge found that plaintiff was not entitled to notice of the collection summons in this case because the summons was issued in aid of the collection of an assessment made by the IRS, and that the IRS is exempted from providing notice under such circumstances under 26 U.S.C. § 7609(c)(2)(D)(i). (*Id.* at 3.) For the same reasons, the magistrate judge also recommended that defendant United States's motion for summary dismissal

1 of plaintiff's motion to quash service (Doc. No. 4) be granted. (Doc. No. 8 at 4.) The pending
2 findings and recommendations were served on the parties and contained notice that any
3 objections thereto were to be filed within fourteen (14) days after service. (*Id.* at 4.) To date, no
4 objections have been filed, and the time in which to do so has now passed.

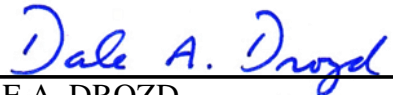
5 In accordance with the provisions of 28 U.S.C. § 636(b)(1)(B) and Local Rule 304, this
6 court has conducted a *de novo* review of the case. Having carefully reviewed the entire file, the
7 court finds the findings and recommendations to be supported by the record and by proper
8 analysis.

9 Accordingly,

- 10 1. The findings and recommendations issued on October 2, 2024 (Doc. No. 8) are
11 adopted in full;
- 12 2. Plaintiff's motion to quash (Doc. No. 1) is denied;
- 13 3. Defendant United States's motion for summary dismissal (Doc. No. 4) is granted;
- 14 4. This action is dismissed; and
- 15 5. The Clerk of the Court is directed to close this case.

16 IT IS SO ORDERED.

17 Dated: December 20, 2024

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19 DALE A. DROZD
20 UNITED STATES DISTRICT JUDGE
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